

VALUATION LIST

FOR THE

Town of Gill

1873.

Commonwealth of Massachusetts.

IN THE YEAR ONE THOUSAND EIGHT HUNDRED AND SIXTY-ONE.

CHAPTER 167.

AN ACT

To secure a Uniform Description and appraisal of Estates in the Commonwealth for the purpose of Taxation.

Be it enacted by the Senate and House of Representatives, in General Court assembled, and by the authority of the same, as follows:—

SECT. 1. The Secretary of the Commonwealth shall furnish to each of the cities and towns in the State, on or before the first day of May in each year, suitable blank books for the use of the Assessors of said cities and towns in the assessment of taxes, which Books shall contain blank columns numbered from one to twenty-seven, inclusive, with uniform headings for a valuation list, and blank tables for aggregates, in the following form:—

Valuation List for the _____ of _____ May 1, 187 .

Names of persons assessed.	Number of Polls.	Total Cash Tax on Polls.	Value of Each person's whole stock in trade.	Description of Taxable Cash Assets.	Value of Cash Assets.	Value of machinery used in manufacturing establishments.	Number of live stock, each kind specified separately.	Value of each kind of live stock.	Description of all other ratable Personal Estate not before mentioned.	Value of same.	Aggregate of each person's ratable Personal Estate.	Total tax on Personal Estate.	Buildings of all kinds, described by naming their uses.	Value of buildings, exclusive of land.	Description by name or otherwise, of each and every lot of land owned by each person.	Number of acres or feet in each lot of land.		Value of same.	Superficial feet of Wharf.	Value of same.	Aggregate value of Real Estate.	Total Tax on Real Estate.	Total Cash Tax on Polls, Personal and Real Estate.	Tax on Polls.	Tax on Personal Estate.	Tax on Real Estate.	Aggregate Highway Tax.
																Acres.	Feet.										
Column No. 1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17		18	19	20	21	22	23	24	25	26	27

TABLE OF ACCRECATES.

For the _____ of _____ of Polls, Property, Taxes, &c., as assessed May 1, 187 .

Total number of Polls.	Total Tax on Polls.	Total value of Personal Estate.	Total value of Real Estate.	Total Tax for State, County, City, and Town purposes, including Highway Tax.	Rate per cent. of Total Tax.	Total valuation, May 1, 18—.	Total number of Dwelling Houses.	Total number of Horses.	Total number of Cows.	Total number of sheep.	Total number of Acres of Land taxed in the City or Town.
1	2	3	4	5	6	7	8	9	10	11	12

SECT. 2. The assessors in each of the several cities and towns shall enter in the books furnished in accordance with the provisions of the preceding section the valuation and assessment of the polls and estate of inhabitants* assessed, in the following order:

In column number one. The names of the inhabitants or parties assessed for polls or estate.

In column number two. The number of polls for which any person named in the preceding column is taxable.

In column number three. Total amount of cash tax on poll.

In column number four. The amount of each person's whole stock in trade, including all goods, wares, and merchandise at home or abroad, or ratable estate, whether paid for or otherwise.

In column number five. A description of all ratable cash assets, viz: Amount of money at interest more than the person assessed pays interest for, including public securities; the amount of money on hand, including deposits in any bank or in any savings bank, which is not exempted by law from taxation; the number of shares of stock which are taxable, with the name of the corporation in any bank, railroad, insurance, manufacturing, or other incorporated company.

In column number six. The true ratable value of the several items enumerated in the preceding column, placed opposite the description of said property or shares.

In column number seven. The true value of machinery used in all kinds of manufacturing establishments, including steam-engines, &c., the value of such machinery to be entered opposite the description of the building in which it is used.

In columns number eight and nine. The whole number of taxable live stock, including horses, mules, asses, oxen, cows, steers, heifers, sheep, and swine, each kind to be stated separately, with the value affixed to each.

In columns number ten and eleven. Description of all other ratable personal estate not before enumerated, such as carriages, income, plate, furniture, tons of vessels, &c., with the true value of the same.

In column number twelve. The aggregate of each person's ratable personal estate.

In column number thirteen. The total tax on each person's personal estate.

In column number fourteen. Buildings of all kinds shall be described in the following order:

Dwelling-houses, barns, shops, of all kinds, naming their uses, stores, warehouses, distil-houses, breweries, tanneries, and other manufactories of leather, rope-walks, grist-mills, saw-mills, steam and other mills not above enumerated, cotton factories, with the number of spindles and looms used in the same, woollen factories, with the number of sets of cards used in the same, linen factories, with the number of spindles and looms, print works, bleacheries, gas works, paper-mills, card factories, boot and shoe factories, India rubber factories, carriage and car factories, piano-forte and musical instrument factories, sewing-machine factories, chair, pail, tub, and other wooden-ware factories, oil factories, glass factories, all kinds of iron and brass works, and other buildings not above named.

In column number fifteen. True value of buildings enumerated in the preceding column, placed opposite the description of the same, including water-wheels; such value to be exclusive of land and water power, and of the machinery used in said buildings.

In columns number sixteen, seventeen and eighteen. A description by name or otherwise of each and every lot of land assessed, the same placed opposite the name of the person or party to whom it is taxable, with the number of acres or feet in each lot, the number of quartz sand beds, of stone quarries and ore beds, and the true value thereof.

In column number nineteen and twenty. The number of superficial feet of wharf, and the total value of the same.

In column number twenty-one. The aggregate value of each person's taxable real estate.

In column number twenty-two. The total tax on real estate.

In column number twenty-three. The aggregate cash tax assessed to each person on polls, personal and real estate.

In columns number twenty-four, twenty-five, twenty-six and twenty-seven. The amount assessed for highway tax, on polls, on personal estate, on real estate, and the aggregate of the same.

SECT. 3. The assessors shall fill up the table of aggregates by an enumeration of the necessary items included in the lists of valuation and assessments required by the preceding section, and shall, on or before the first day of October, in each of the first four years of each decade, deposit in the office of the Secretary of the Commonwealth, an attested copy of the same, containing:

First. The total number of polls.

Second. The total tax on polls.

Third. The total tax on personal estate.

Fourth. The total tax on real estate.

Fifth. The total tax for State, county, and town purposes, including highway tax.

Sixth. The rate per cent. of total tax.

Seventh. The total valuation of the city or town.

Eighth. Total number of dwelling-houses assessed.

Ninth. Total number of horses assessed.

Tenth. Total number of cows assessed.

Eleventh. Total number of sheep assessed.

Twelfth. The total number of acres of land assessed in the city or town.

The assessors shall make similar returns in the first four years of the last half of each decade; and in every fifth and tenth year of each decade, they shall deposit in the office of the Secretary of the Commonwealth, on or before the first day of October, a certified copy, under oath, of the assessors' books of those years; and said books, thus deposited, shall contain an aggregate sheet, properly filled in accordance with the provisions of this act, which shall be in like manner certified by the assessors; and in every

fifth and tenth year of each decade, the Secretary shall furnish duplicate copies of blank books to the cities and towns for the foregoing purpose: provided, however, that in the case of the city of Boston, he returns, required by this section to be deposited in the office of the Secretary, may be thus deposited on or before the first day of November, in the several years respectively.

SECT. 4. The Secretary of the Commonwealth shall cause to be printed and bound in the books to be furnished for the use of the assessors, a copy of this act, and such certificates as are required by the same, and by the General Statutes, to be signed by the assessors, together with such explanatory notes as may by him be deemed expedient, for the purpose of securing uniformity of returns under the several headings; and he shall compile and cause to be printed annually, for the use of the legislature, the aggregate returns from the cities and towns in the Commonwealth, arranged by counties, so as to exhibit the total valuation of the towns, cities, counties, and State.

SECT. 5. If the assessors of any city or town shall neglect to comply with the requirements of the second or third section of this act, each assessor so neglecting shall forfeit a sum not exceeding two hundred dollars. (*Approved, April 10th, 1861.*)

Secretary's Department, Boston, April 13, 1861.

A true copy, Attest: OLIVER WARNER, Secretary of the Commonwealth.

*The estates of non-residents should be appended to the list of polls and estates of inhabitants, and the sum thereof added to the Table of Aggregates.

[Chapter 215.]

An Act to amend Section Three of the Act to Secure a Uniform Description and Appraisal of Estates in the Commonwealth, for the purpose of Taxation.

Be it enacted, &c., as follows:

The third section of the one hundred sixty-seventh chapter of the acts of eighteen hundred sixty-one, is hereby amended so as to require that the assessors shall fill up the Table of Aggregates, by inserting under the *third* head, the total value of personal estate; and under the *fourth* head, the total value of real estate. (*Approved, May 21, 1861.*)

A true copy. Attest: OLIVER WARNER, Secretary of the Commonwealth.

OF

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MAY 1, 1873.

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VALUATION LIST FOR THE

OF

NAMES OF PERSONS ASSESSED.	Number of Polls.	Total Cash Tax on Polls.	Value of each Person's Whole Stock in Trade.	DESCRIPTION OF TAXABLE CASH ASSETS.	Value of Cash Assets.	Value of Machinery used in Manufacturing Establishments.	Number of Live Stock. Each kind specified separately.	Value of each kind of Live Stock.	Description of all other Ratable Personal Estate, not before named.	Value of same.	Aggregate of Each Person's Ratable Personal Estate.	Total Tax on Personal Estate.
1	2	3	4	5	6	7	8	9	10	11	12	13
Cyrus S. Bascom & Son	2	4 00					2 Horses 4 Cows 2 2 year Old 3 yearlings	150 200 60 45			455	5 46
Leonard Barton	1	2 00		Money at Interest	3000		2 Horses 2 Oxen 2 cows 2 farrow Cows 7 3 year Old 6 2 year Old 4 yearlings 700 ^{lb} Swine	300 200 100 60 250 180 60 35			4185	50 22
Leonard Barton Trustee F. B. Chaise												
Mary E Barton Guardian				Money at Interest	300				1 Parlor Organ	100	400	4 80
Ezekiel L. Bascom	1	2 00		Money at Interest	4000		2 Horses 1 3 year old colt 2 Oxen 8 cows 5 Farrow cows 2 2 years Old 3 yearlings 200 ^{lb} Swine	300 200 200 400 150 60 45 10			5365	64 38
Geo A Bates	1	2 00					1 Cow	50			50	60

MAY 1, 1873.

VALUATION LIST FOR THE

OF

NAMES OF PERSONS ASSESSED.	Number of Polls.	Total Cash Tax on Polls.	Value of each Person's Whole Stock in Trade.	DESCRIPTION OF TAXABLE CASH ASSETS.	Value of Cash Assets.	Value of Machinery used in Manufacturing Establishments.	Number of Live Stock. Each kind specified separately.	Value of each kind of Live Stock.	Description of all other Ratable Personal Estate, not before named.	Value of same.	Aggregate of Each Person's Ratable Personal Estate.	Total Tax on Personal Estate.
1	2	3	4	5	6	7	8	9	10	11	12	13
1 Nelson Burroughs & Son	2	4 00					2 Horses 1 yearling Colt 2 Oxen 5 Cows 3 Farrow Cows 2 3 year Olds 2 2 year Old 3 yearlings 15 Sheep 600 ⁰⁰ Swine	300 50 200 250 90 90 60 45 140 30			1255	15 06
13 Rhoda Blip 14 Wm A Blip	1	2 00					1 Horse 3 cows 1 yearling 100 ⁰⁰ of Swine	50 150 15 5		220		2 64
22 James O. Blip	1	2 00										
27 Wm Martha Belland							1 cow	50		50		60
34 Phoebe Barnes							1 Horse 2 cows 1 yearling 6 Sheep 300 ⁰⁰ Swine	100 100 15 30 15			260	3 12
41 Fred W Barnes	1	2 00					1 3 year Old Colt	100		100		1 20
45 Wm Wm S. Boyle							2 cows 2 Sheep 100 ⁰⁰ Swine	100 10 5		115		1 38

OF

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VALUATION LIST FOR THE

OF

NAMES OF PERSONS ASSESSED.	Number of Polls.	Total Cash Tax on Polls.	Value of each Person's Whole Stock & Trade.	DESCRIPTION OF TAXABLE CASH ASSETS.	Value of Cash Assets.	Machinery used in Manufacturing.	Number of Live Stock. Each kind specified separately.	Value of each kind of Live Stock.	Description of all other Ratable Personal Estate, not before named.	Value of same.	Aggregate of Each Person's Ratable Personal Estate.	Total Tax on Personal Estate.
1	2	3	4	5	6	7	8	9	10	11	12	13
1. Estab B Canning	2	4.00		Money at Interest	100		1 Horse 2 3 year Old Steers 2 Cows 1 2 year Old	125 125 100 00	1 Addition	60	1380	1656
9. Frank W. Chapin	1	2.00					1 Horse 2 cows 1 yearling	175 100 15			290	348
14. John Clark to son	2	4.00		Money at interest	130		1 horse 3 cows 200 ^{lb} Swine	100 150 10			410	472
23. Elephas L Chapin	1	2.00					1 Horse 4 cows 500 ^{lb} Swine	75 200 25	1 Piano	175	475	570
29. Thomas J Cary	1	2.00					2 Horses 1 2 years Old	225 30			255	308
35. James Cottell	1	2.00					1 Cow 1 yearling 100 ^{lb} Swine	50 15 5			70	84
40. H. C. Connally	2	4.00					1 Horse 2 cows 1 yearling 2 Sheep	100 90 15 10			215	258
47. James Cary	1	2.00										

MAY 1, 1873.

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MAY 1, 1873.

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MAY 1, 1873.

Buildings of all kinds, described by naming their uses.		Value of Buildings, exclusive of Land.	Description, by name or otherwise, of each and every Lot of Land owned by each person.	Number of Acres or Feet in each Lot of Land.		Value of same.	Superficial Feet of Wharf	Value of same.	Aggregate Value of Real Estate.	Total Tax on Real Estate.	Total Cash Tax on Polls, Personal and Real Estate.	HIGHWAY TAX.			
				Acres.	Feet.							Tax on Polls.	Tax on Personal Estate.	Tax on Real Estate.	Aggregate Highway Tax.
1-1		15	16	17		18	19	20	21	22	23	24	25	26	27
1	1 House & wood House	575	Mowing	20		900	3		8650	103 80	125 00				
2	3 Barns & Sheds	250	Tillage	8		360									
3	1 House & wood House	350	Pasture	100		1800									
4	1 Barn	100	wood Land	9		300									
5	1 House & wood House	400	Dr Evers. Lot	23		800									
6	1 Barn & Shed	100	Mowing Thompson Place	7		210									
7	1 Tobacco Barn	75	Tillage	2		80									
8			Pasture	19		390									
9			Mowing & Tillage	4		200									
10			Pasture	9		100									
11			Mowing & Tillage Sprague's	16		560									
12			Mowing C. Hale Lot	8		320									
13			Pasture	14		380									
14			wood Land Clapp Lot	10		400									
15															
16															
17															
18															
19															
20	1 House & wood House	250	Mowing	6		175	2		1100	13 20	18 14				
21	2 Barns	75	Tillage	2		60									
22			Pasture	40		490									
23			wood Land	2		50									
24															
25															
26	1 House & wood House	200	Mowing	4		100			760	9 12	13 56				
27	1 Barn	100	Tillage	2		40									
28			Pasture	27		270									
29			wood Land	2		50									
30															
31															
32	1 House & wood House	600	Mowing	10		1200	1		4400	52 80	63 50				
33	1 Barn & Sheds	400	Tillage	6		650									
34	1 Tobacco Barn	100	Pasture	47		700									
35	1 House & wood House	200	wood Land	4		200									
36	1 Barn	50	Tillage B. Place	1		50									
37			Pasture	10		250									
38															
39	1 House	175	Mowing	4		280			865	10 38	12 18				
40	1 wood House & Shop	100	Tillage	1		75									
41	1/2 Barn & Shed	75	Pasture	4		160									
42															
43	1 House & wood House	330	Mowing	10		500	1		2600	31 20	44 44				
44	1 Barn & Sheds	225	Tillage	7		350									
45	1 corn House	25	Pasture	73		1170									
46															
47															
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OF

MAY 1, 1873.

VALUATION LIST FOR THE

OF

NAMES OF PERSONS ASSESSED.	Number of Polls.	Total Cash Tax on Polls.	Value of each Person's Whole Stock in Trade.	DESCRIPTION OF TAXABLE CASH ASSETS.	Value of Cash Assets.	Value of Machinery used in Manufacturing Establishments.	Number of Live Stock, Each kind specified separately.	(Value of each kind of Live Stock.	Description of all other Notable Personal Estate, not before named.	Value of same.	Aggregate of Each Person's Notable Personal Estate.	Total Tax on Personal Estate.
1	2	3	4	5	6	7	8	9	10	11	12	13
1. William Holmes	1	2.00		Horse & Cart	4.00		1 Horse 1 Cart	200 50	1 Piano	300	4550	54.10
6. Cyrus W. Hale	1	2.00					1 Horse 3 cows	50 150		200	200	2.40
12. Luke M. Hosley	1	2.00					1 Horse 2 cows 1 Sheep	100 100 6		206	206	2.47
18. Warren M. Hale	1	2.00										
22. Saml P. Hale	1	2.00					1 Horse 1 yearling Colt 2 Cows 4 cows 8 2 year Olds 6 yearlings 200 ^{lb} Swine	100 50 200 200 240 90 10		890	890	10.68
30. Adolphus L. Hosley & Son	2	4.00					2 Horses 1 3 year Old Colt 5 Cows 100 ^{lb} Swine	250 125 250 5		630	630	7.58
36. Alvah Hastings	1	2.00					1 Horse 2 cows 1 yearling	75 100 15		190	190	2.28
41. Ephraim Hayden	1											
43. Henry L. Hayden	1	2.00					2 Horses 3 cows 1 yearling	200 150 15		365	365	4.38
47. David W. Harris	1						1 Cow	30		30	30	.36
49. John B. Hale	1	2.00					1 Horse	150		150	150	1.80

MAY 1, 1873.

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VALUATION LIST FOR THE

OF

NAMES OF PERSONS ASSESSED.	Number of Polls	Total Cash Tax on Polls	Value of Personal Wages Trade	DESCRIPTION OF TAXABLE CASH ASSETS.	Value of Cash Assets.	Value of Machinery used in Manufacturing Establishments	Number of Live Stock. Each kind specified separately.	Value of each kind of Live Stock.	Description of all other Ratable Personal Estate, not before named.	Value of same.	Aggregate of Each Person's Ratable Personal Estate	Total Tax on Personal Estate
1	2	3	4	5	6	7	8	9	10	11	12	13
				Non residents								
				Place of Residence								
4				Heleg Adams								
				Greenfield								
10				Jason Brown								
				Place of R								
				Barnardston								
14				Est of Jims Scott								
				Do								
19				E S Hulbert								
				Do								
21				O H Atkins								
23				Ruben Park Jr								
				Do								
27				Nathan Smith								
				Greenfield								
29				Lucinda W Cook								
				Northfield								
33				Turners Falls								
34				Water Power Co								
36				Eli Hanson & Co								
				Holyoke								
38				Rufus Phillips								
				Greenfield								
41				Leth Woods								
				Do								
46				Ernest B Wicks Jr								
				Montague								
48				William French								
				Do								
50				W L Goss								
				Do								

MAY 1, 1873.

Buildings of all kinds, described by naming their uses.	Value of Buildings, exclusive of Land.	Description, by name or otherwise, of each and every Lot of Land owned by each person.	Number of Acres or Feet in each Lot of Land.		Value of same.	Superficial Feet of Wharf.	Value of same.	Aggregate Value of Real Estate.	Total Tax on Real Estate.	Total Cash Tax on Polls, Personal and Real Estate.	HIGHWAY TAX.			
			Acres.	Feet.							Tax on Polls.	Tax on Personal Estate.	Tax on Real Estate.	Aggregate Highway Tax.
1-4	15	16	17	18	19	20	21	22	23	24	25	26	27	
		Pasture Day Place	109		22 00		35 00	40 00	40 00					
		young woods	10		2 00									
		Pasture	33		11 00									
		Pasture	16		2 60		2 60	3 12	3 12					
		Mowing & Pasture	18		4 00		4 50	5 40	5 40					
		wood Land	2		50									
		Mill Yards	1		50		50	60	60					
		Land	1/2		6 00		6 00	7 20	7 20					
		Mowing	14		4 90		13 00	15 60	15 60					
		Tillage	8		2 50									
		Pasture	28		5 60									
		Land	4		2 00		2 00	2 40	2 40					
		Mowing & Pasture	7		2 50		2 50	3 00	3 00					
1 Machine Shop	12 00	Pasture & unimproved	60		12 00		24 00	28 80	28 80					
		Land	13		15 00		15 00	18 00	18 00					
		Pasture	6		1 00		2 75	3 30	3 30					
		young wood	10		1 75									
		Mowing & Tillage	7		3 80		13 50	16 20	16 20					
		Pasture	40 1/2		8 70									
		young wood	4		1 00									
		Pasture & wood Land	12 1/4		3 50		3 50	4 20	4 20					
		Mowing	2		80		80	90	90					
		unimproved	7		1 00		1 00	1 20	1 20					

VALUATION LIST FOR THE

OF

NAMES OF PERSONS ASSESSED.		Total Cash Tax on Polls.	Value of each Person's Whole Stock of Goods.	DESCRIPTION OF TAXABLE CASH ASSETS.	Value of Cash Assets.	Value of Machinery used in Manufacturing Establishments.	Number of Live Stock. Each kind specified separately.	Value of each kind of Live Stock.	Description of all other Ratable Personal Estate, not before named.	Value of same.	Aggregate of Each Person's Ratable Personal Estate.	Total Tax on Personal Estate.
1	2	3	4	5	6	7	8	9	10	11	12	13
1	Nonresidents			Place of Residents								
2	Elijah Hayden			Greenfield								
3	James W. Bates			Bernardston								
4												
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MAY 1, 1873.

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TABLE OF AGGREGATES

For the Town of Gill of Polls, Property, Taxes, &c., as assessed May 1st, 1873.

Total numoer of Polls.	Total Tax on Polls.	Total Value of Personal Estate.	Total Value of Real Estate.	Total Tax for State, County, City, and Town purposes, including Highway Tax.	Rate pr. cent. of Total Tax.	Total Valuation, May 1st, 1873.	Total number of Dwelling Houses.	Total number of Horses.	Total number of Cows.	Total number of Sheep.	Total number of Acres of Land taxed in the City or Town.
1	2	3	4	5	6	7	8	9	10	11	12
201	\$ 402	\$ 91585	\$ 373823	\$ 598690	.012	\$ 465408	146	137	394	126	8353 $\frac{2}{3}$

We, the Assessors of the Town of Gill

do hereby solemnly swear that the foregoing is a full and true Copy of the Table of Aggregates as required by Sec. 3, Chap. 167, of Acts of 1861, in the Town of Gill during the present year, and that the Real and Personal Estate contained in said Table of Aggregates, and assessed in said Town is a full and accurate assessment upon all the property in said Town liable to taxation at its full and fair cash value, according to our best knowledge and belief.

Samuel P. Stretton
John H. Clark
Ezekiel L. Basson

Assessors
of Gill

ss, A. D. 187

Subscribed and sworn to,

Before me,

Justice of the Peace.

